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13. (Amended) The method of fabricating a semiconductor device, according to the claim 12, further comprising a step of:

introducing an impurity of the second conduction type into the bottom of the recess to form a body contact region of the second conduction after etching the impurity region prior to forming a second conductive layer.

14. (Amended) The method of fabricating a semiconductor device, according to the claim 12, wherein the etching step comprises the steps of:

forming a mask pattern having an opening located in a center of the impurity region and cover an entire surface except for the opening before etching the impurity region;

etching the impurity region by using the mask pattern to form a recess deeper than the impurity region, thereby forming a source region of the impurity region remained; and

introducing an impurity of the second conduction type into the bottom of the recess to form a body contact region of the second conduction type.

16. (Amended) A method of fabricating a semiconductor device, comprising the steps of:

forming a drain layer of a first conduction type on a surface of a semiconductor substrate of the first conduction type;

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[illegible][illegible]

$\frac{1}{\sqrt{\pi}} \int_{-\infty}^{\infty} f(x) \delta(x-a) dx = f(a)$

[illegible][illegible][illegible][illegible][illegible][illegible][illegible]

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implanting an impurity of the second conduction type into a bottom of said recess, with remaining said third mask, thereby forming a body contact region; and
removing said third mask; and
forming a second conductive layer which covers said source region, said body contact region, said side wall insulator, and said second insulating film, and patterning said second conductive layer by using a fourth mask, thereby forming a wiring layer.

Please add new claims 18-23 as follows:

18. (New) The method of fabricating a semiconductor device according to claim 16, wherein the gate electrode is formed on the first insulating film to fill the trench and to cover the periphery of the trench formed on the channel region.
19. (New) The method of fabricating a semiconductor device according to claim 16, wherein the opening of the third mask is formed smaller than a region of the impurity region between the adjacent sidewall insulators.
20. (New) The method of fabricating a semiconductor device according to claim 16, wherein the source is separated from the trench.

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21. (New) The method of fabricating a semiconductor device according to claim 16, wherein an upper surface and a side surface of the source region are directly contacted with the wiring layer.

22. (New) The method of fabricating a semiconductor device according to claim 12, wherein an upper surface and a side surface of the source region are directly contacted with the wiring layer.

23. (New) The method of fabricating a semiconductor device according to claim 14, wherein the opening of the mask pattern is formed smaller than a region of the impurity region between the adjacent sidewall insulators.
